

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

	X	
	:	Chapter 11
In re:	:	
	:	Case No. 23-10831 (MFW)
Lordstown Motors Corp., <i>et al.</i> , <sup>1</sup>	:	
	:	(Jointly Administered)
	:	
	:	Re: Docket No. 182
	X	

**DECLARATION OF ERNST & YOUNG LLP  
PURSUANT TO THE ORDER AUTHORIZING THE DEBTORS TO  
EMPLOY PROFESSIONALS USED IN THE ORDINARY COURSE OF BUSINESS**

I, Craig Glazier, hereby declare as follows:

1. I am a Partner of Ernst & Young LLP ("EY LLP"), which has an office located at 950 Main Ave, Cleveland OH 44113.
2. The facts set forth in this Declaration are based upon my personal knowledge, upon information and belief, and upon client matter records kept in the ordinary course of business that were reviewed by me or professionals of EY LLP and EY US LLP (as defined below) or employees of other member firms of EYGL (as defined below) under my supervision and direction.
3. This Declaration is submitted in compliance with the *Order (A) Authorizing Retention and Payment of Professionals Utilized in the Ordinary Course of Business and (B) Granting Other Related Relief* (the "Ordinary Course Professionals Order"). I have reviewed the Ordinary Course Professionals Order, and I understand the limitations on compensation and reimbursement under such order.

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<sup>1</sup> The Debtors and the last four digits of their respective taxpayer identification numbers are: Lordstown Motors Corp. (3239); Lordstown EV Corporation (2250); and Lordstown EV Sales LLC (9101). The Debtors' service address is 27000 Hills Tech Ct., Farmington Hills, MI 48331.

4. The debtors and debtors-in-possession in the above-captioned cases (collectively, the “Debtors”), have requested that EY LLP provide the services summarized below to the Debtors, and EY LLP has consented to provide such services:<sup>2</sup>

- a) Tax compliance services;
- b) Tax provision calculations;
- c) Tax assessment of net operating losses under Section 382 of the Internal Revenue Code; and
- d) Tax advisory services.

5. EY LLP intends to bill the Debtors for professional services rendered in connection with the chapter 11 cases, in accordance with the Ordinary Course Professionals Order, with such bill to include compensation for services based on the rates set forth below, plus reimbursement of actual and necessary expenses and other charges incurred by EY LLP:

- a) Tax Compliance Services  
\$25,000 fixed fee per tax filing year
- b) Tax Provision Services  
\$25,000 fixed fee annually
- c) Section 382 Analysis  
\$25,000 fixed fee to conduct an analysis of stock ownership shift through the petition date
- d) Tax Advisory Services

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<sup>2</sup> The services that EY LLP intends to provide to the Debtors are set forth in one or more engagement letters (the “Engagement Letters”). The summaries of the services to be rendered by EY LLP and EY LLP’s fees for such services are qualified in their entirety by reference to the provisions of the Engagement Letters. To the extent there is any discrepancy between the summaries contained in this Declaration and the terms of the Engagement Letters, the terms of the Engagement Letters shall control.

To be billed based on actual time incurred in performing the services, billed at the following rates. Where a range exists for a particular level, rates will be determined by the nature of work and the specific professional's expertise.

Level	Rate
Partner/Principal	\$1,050 - \$1,450
Managing Director	\$900 - \$1,350
Senior Manager	\$800 - \$1,050
Manager	\$675
Senior	\$575
Staff	\$400

6. The rates set forth above are subject to periodic adjustments to reflect economic and other conditions. The rates are set at a level designed to fairly compensate EY LLP for the work of its professionals.

7. EY LLP can record its hourly time in one-tenth of an hour increments for the hourly rate services listed above.

8. EY LLP's fees are exclusive of taxes or similar charges, as well as customs, duties or tariffs imposed in respect of the services, all of which the Debtors shall pay (other than taxes imposed on EY LLP's income generally).

9. In addition to the fees set forth above, the Debtors shall reimburse EY LLP for any direct expenses incurred in connection with the performance of the services set forth above, including all taxes, including value-added taxes, sales taxes, and other indirect taxes. EY LLP's direct expenses shall include, but not be limited to, reasonable and customary out-of-pocket expenses for items such as travel, meals, accommodations and other expenses (including any fees or reasonable expenses of EY LLP's legal counsel) related to the services.

10. The Ernst & Young global network comprises independent professional services practices conducted by separate legal entities throughout the world. Such legal entities are members of Ernst & Young Global Limited (“EYGL”), a company incorporated under the laws of England and Wales and limited by guarantee, with no shareholders and no capital. The EYGL member firms have agreed to operate certain of their professional practices in accordance with agreed standards, but remain separate legal entities.

11. The particular firm that the Debtors seek to retain in these chapter 11 cases, EY LLP, is a member firm of EYGL in the United States. EY LLP does not have a parent entity, but rather is 100% owned by its partners. EY LLP engages in the practice of public accountancy and provides accounting and other professional services. All partners of EY LLP are Certified Public Accountants (“CPAs”).

12. In addition, Ernst & Young U.S. LLP (“EY US LLP”), the owners of which are EY LLP CPA partners and non-CPA principals, is another member firm of EYGL in the United States. EY US LLP provides infrastructure and support services to EY LLP, including the services of CPA and non-CPA personnel. In particular, EY LLP uses EY US LLP personnel in providing services to EY LLP’s clients. Such EY US LLP personnel continue to be employed by EY US LLP, but work under EY LLP’s supervision in EY LLP engagements.

13. Based on the connections check process that is summarized below, to the best of my knowledge, information and belief, EY LLP (a) does not perform services for any client that relates to the Debtors or these chapter 11 cases, and (b) does not hold or represent an interest adverse to the Debtors or their estates with respect to the matters upon which EY LLP is to be employed.

14. Debtor's counsel provided a list of parties in interest in these chapter 11 cases (the "Parties in Interest"). EY LLP has access to a computer database (the "Database") that contains information about actual client engagements and potential engagement activity of EY LLP and all other member firms of EYGL. The Database also includes the names of other parties that the professionals on the relevant engagement team have identified as also being involved in each engagement (e.g., adverse parties and co-clients). Thus, the Database indicates whether any Debtor entity is involved in an engagement by an EYGL member firm, in which a Party in Interest is a client.<sup>3</sup>

15. EY LLP caused the names of the Parties in Interest to be run through the Database. The disclosure schedule annexed hereto as Exhibit A lists the names of the Parties in Interest and whether a client engagement has been initiated in the Database during the last three years by EY LLP or any other EYGL member firm.

16. To the best of my knowledge, information and belief based on the information set forth in the Database, none of the services rendered to Parties in Interest by EY LLP or any other EYGL member firm have been in connection with the Debtors or these chapter 11 cases, except as otherwise stated herein.

17. Beginning in 2021, EY LLP provided eDiscovery services to a client in responding to a FINRA request in connection with a FINRA cause exam request concerning Lordstown Motors.

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<sup>3</sup> The information in the Database is populated by the professionals who are providing services under each engagement. Therefore, the information in the Database may not be 100% correct with respect to all engagements, as human errors may occur. Furthermore, financial information pertaining to engagement activity is the proprietary and confidential information of each individual EYGL member firm. EY LLP may not have the right to access, or if accessed, disclose, such information relating to other EYGL member firms.

18. In 2021 and 2022, EY LLP provided financial, due diligence, valuation and tax services to a company in connection with a Lordstown Motors Corp. asset.

19. John R. Whitcomb, Michael Port, Thomas V. Canepa and Rebecca Roof are former employees of EY US LLP. Mr. Whitcomb will be entitled to receive a pension that he earned while employed at EY US LLP.

20. As part of its customary practice, EY LLP is retained in cases, proceedings, and transactions involving many different parties, some of whom may represent or be employed by the Debtors, claimants, and Parties in Interest in these chapter 11 cases.

21. In the ordinary course of business, certain EYGL member firms (“EY Support Firms”) provide various professional, administrative and back office support services for client-facing EYGL member firms throughout the world, as requested, coordinated and directed by such client-facing EYGL member firms (including EY LLP). An EY Support Firm assisted EY LLP in performing EY LLP’s connections check for these chapter 11 cases. The costs paid by EY LLP to that EY Support Firm for such connections check related services will not be billed to the Debtors.

22. To the extent required by Section 504 of the Bankruptcy Code, except as otherwise set forth herein (*e.g.*, if another EYGL member firm provides services to the Debtors under a subcontracting arrangement with EY LLP), EY LLP has not shared or agreed to share any of its compensation in connection with this matter with any other person, other than the partners, principals and employees of EY LLP and EY US LLP.

23. The Debtors do not owe EY LLP any money for pre-petition services, the payment of which is subject to limitations contained in title 11 of the United States Code, 11 U.S.C. §§ 101 *et seq.*

24. As of the petition date, EY LLP was party to an agreement for indemnification with certain of the Debtors. A copy of the agreement is attached as Exhibit B to this Declaration.

25. At any time during the period of its employment before the effective date of a chapter 11 plan in these cases, if EY LLP should discover any facts that require disclosure, EY LLP will file a supplemental declaration with this Court.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information and belief.

Dated: August 24, 2023

*/s/ Craig Glazier*

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Craig Glazier

Partner

Ernst & Young LLP

**Exhibit A**

**Names of Parties in Interest and whether a Client Engagement has been Initiated by EYGL  
Member Firms During the Last Three Years**



No.	Category	Entity Name (Full Name as per PILL)	Connection	No Connection
1	Debtor Entities	Lordstown EV Corp. (DE)	X	
2	Debtor Entities	Lordstown EV Sales LLC (DE)	X	
3	Debtor Entities	Lordstown Motors Corp. (DE)	X	
4	Related/Former Names of Entities	DiamondPeak Holdings Corp. (n/k/a Lordstown Motors Corp.)	X	
5	Related/Former Names of Entities	DPL Merger Sub Corp. (n/k/a Lordstown EV Corporation)	X	
6	Related/Former Names of Entities	MIH EV Design, LLC	X	
7	Directors and Officers	Adam Kroll		X
8	Directors and Officers	Angela Strand		X
9	Directors and Officers	Dale Spencer		X
10	Directors and Officers	Daniel Ninivaggi		X
11	Directors and Officers	David T. Hamamoto		X
12	Directors and Officers	Donna Bell		X
13	Directors and Officers	Edward T. Hightower		X
14	Directors and Officers	Jane Reiss		X
15	Former Directors and Officers	Jane Ritson-Parsons		X
16	Former Directors and Officers	John LeFleur		X
17	Former Directors and Officers	John R. Whitcomb		X
18	Directors and Officers	Joseph B. Anderson Jr.		X
19	Directors and Officers	Keith Feldman		X
20	Directors and Officers	Laura Soave		X
21	Former Directors and Officers	Martin Rucidlo		X
22	Directors and Officers	Melissa Leonard		X
23	Former Directors and Officers	Michael Gates		X
24	Former Directors and Officers	Mickey Kowitz		X
25	Former Directors and Officers	Rebecca Roof		X
26	Former Directors and Officers	Stephen S. Burns		X
27	Former Directors and Officers	Thomas V. Canepa		X
28	Ordinary Course Professionals & Professionals of Parties in Interest	Akin Gump Strauss Hauer & Feld LLP	X	
29	Ordinary Course Professionals & Professionals of Parties in Interest	Ankura Intermediate Holdings, LP dba Ankura Consulting Group LLC	X	
30	Ordinary Course Professionals & Professionals of Parties in Interest	Baker & Hostetler LLP	X	
31	Ordinary Course Professionals & Professionals of Parties in Interest	Bernstein Litowitz Berger & Grossman, LLP		X
32	Ordinary Course Professionals & Professionals of Parties in Interest	Bodman PLC		X
33	Ordinary Course Professionals & Professionals of Parties in Interest	Climaco, Wilcox, Peca, Tarantino & Garofoli		X
34	Ordinary Course Professionals & Professionals of Parties in Interest	Cohen Rosenthal & Kramer		X
35	Ordinary Course Professionals & Professionals of Parties in Interest	Cooch and Taylor		X
36	Ordinary Course Professionals & Professionals of Parties in Interest	Cummins Law		X
37	Ordinary Course Professionals & Professionals of Parties in Interest	Dechert LLP		X
38	Ordinary Course Professionals & Professionals of Parties in Interest	deLeeuw Law LLC		X
39	Ordinary Course Professionals & Professionals of Parties in Interest	Deloitte & Touche LLP	X	
40	Ordinary Course Professionals & Professionals of Parties in Interest	Dentons US	X	
41	Ordinary Course Professionals & Professionals of Parties in Interest	Dittmer, Wagoner & Steele		X
42	Ordinary Course Professionals & Professionals of Parties in Interest	Elfvig, Klingshirn, Royer & Torch, LLC		X
43	Ordinary Course Professionals & Professionals of Parties in Interest	Employment Law Partners		X

No.	Category	Entity Name (Full Name as per PII)	Connection	No Connection
44	Ordinary Course Professionals & Professionals of Parties in Interest	Entwistle & Cappucci LLP		X
45	Ordinary Course Professionals & Professionals of Parties in Interest	Fisher and Phillips LLP		X
46	Ordinary Course Professionals & Professionals of Parties in Interest	Foley & Lardner LLP	X	
47	Ordinary Course Professionals & Professionals of Parties in Interest	FTI Consulting, Inc.	X	
48	Ordinary Course Professionals & Professionals of Parties in Interest	Gladstein, Neandross & Associates		X
49	Ordinary Course Professionals & Professionals of Parties in Interest	Hagens Berman Sobol Shapiro LLP		X
50	Ordinary Course Professionals & Professionals of Parties in Interest	Haynes and Boone, LLP	X	
51	Ordinary Course Professionals & Professionals of Parties in Interest	Kaskela Law LLC		X
52	Ordinary Course Professionals & Professionals of Parties in Interest	Kooperman Mentel Ferguson Yaross		X
53	Ordinary Course Professionals & Professionals of Parties in Interest	KPMG LLP	X	
54	Ordinary Course Professionals & Professionals of Parties in Interest	Labaton Sucharow LLP		X
55	Ordinary Course Professionals & Professionals of Parties in Interest	Lasky, LLC		X
56	Ordinary Course Professionals & Professionals of Parties in Interest	Latham & Watkins LLP	X	
57	Ordinary Course Professionals & Professionals of Parties in Interest	Law Office of Daniel R. Karon		X
58	Ordinary Course Professionals & Professionals of Parties in Interest	Lifshitz Law PLLC		X
59	Ordinary Course Professionals & Professionals of Parties in Interest	Long Law, LLC		X
60	Ordinary Course Professionals & Professionals of Parties in Interest	Mercer Capital Management, Inc.		X
61	Ordinary Course Professionals & Professionals of Parties in Interest	Merriman Legando Williams & Klang		X
62	Ordinary Course Professionals & Professionals of Parties in Interest	Murray, Murphy, Moul & Basil		X
63	Ordinary Course Professionals & Professionals of Parties in Interest	Nelson Mullins Riley & Scarborough LLP	X	
64	Ordinary Course Professionals & Professionals of Parties in Interest	Paul Hastings LLP	X	
65	Ordinary Course Professionals & Professionals of Parties in Interest	Perantinides & Nolan		X
66	Ordinary Course Professionals & Professionals of Parties in Interest	Perez & Morris		X
67	Ordinary Course Professionals & Professionals of Parties in Interest	Phillips ADR Enterprises PC		X
68	Ordinary Course Professionals & Professionals of Parties in Interest	Pomerantz LLP		X
69	Ordinary Course Professionals & Professionals of Parties in Interest	Potter Anderson & Corroon LLP		X
70	Ordinary Course Professionals & Professionals of Parties in Interest	Prospect Law LLP		X
71	Ordinary Course Professionals & Professionals of Parties in Interest	Purcell & Lefkowitz LLP		X
72	Ordinary Course Professionals & Professionals of Parties in Interest	Robbins Geller Rudman & Dowd		X
73	Ordinary Course Professionals & Professionals of Parties in Interest	RSM US LLP	X	
74	Ordinary Course Professionals & Professionals of Parties in Interest	Saxena White		X
75	Ordinary Course Professionals & Professionals of Parties in Interest	Schall Law		X
76	Ordinary Course Professionals & Professionals of Parties in Interest	Schubert Jonckheer & Kolbe LLP		X

No.	Category	Entity Name (Full Name as per PIIL)	Connection	No Connection
77	Ordinary Course Professionals & Professionals of Parties in Interest	Seyfarth Shaw LLP	X	
78	Ordinary Course Professionals & Professionals of Parties in Interest	Shapiro Haber & Urmy LLP		X
79	Ordinary Course Professionals & Professionals of Parties in Interest	Simpson Thacher & Bartlett LLP	X	
80	Ordinary Course Professionals & Professionals of Parties in Interest	Socotec Advisory, LLC		X
81	Ordinary Course Professionals & Professionals of Parties in Interest	Strauss Troy		X
82	Ordinary Course Professionals & Professionals of Parties in Interest	Sullivan & Cromwell LLP	X	
83	Ordinary Course Professionals & Professionals of Parties in Interest	The Brown Law Firm, P.C.		X
84	Ordinary Course Professionals & Professionals of Parties in Interest	The Rosen Law Firm, P.A.		X
85	Ordinary Course Professionals & Professionals of Parties in Interest	Winston & Strawn LLP	X	
86	Ordinary Course Professionals & Professionals of Parties in Interest	WIT Legal, LLC		X
87	Ordinary Course Professionals & Professionals of Parties in Interest	Zoll & Kranz		X
88	Debtor Restructuring Professionals	Jefferies Group LLC	X	
89	Debtor Restructuring Professionals	Kurtzman Carson Consultants, LLC	X	
90	Debtor Restructuring Professionals	Richards Layton & Finger, P.A.	X	
91	Debtor Restructuring Professionals	Silverman Consulting, Inc.		X
92	Debtor Restructuring Professionals	White & Case LLP	X	
93	Cash Management Banks	JP Morgan Asset Management	X	
94	Cash Management Banks	JP Morgan Chase Bank, N.A.	X	
95	Cash Management Banks	JP Morgan Institutional Investments Global Liquidity		X
96	Cash Management Banks	JP Morgan Prime		X
97	Cash Management Banks	JP Morgan Securities	X	
98	Customers	Army Contracting Command - Detroit Arsenal (ACC-DTA)		X
99	Customers	City of Washington, D.C.		X
100	Customers	Greenstreet EV Inc.		X
101	Customers	JoeyB QB LLC		X
102	Customers	Pratt & Miller Engineering & Fabrication LLC		X
103	Customers	San Diego Unified Port District	X	
104	Customers	Sherpa Commercial Vehicles LLC		X
105	Insurance Parties	Accredited Specialty Insurance Company		X
106	Insurance Parties	Allied World Specialty Insurance Company		X
107	Insurance Parties	Associated Industries Insurance Co., Inc		X
108	Insurance Parties	AXIS Insurance Company	X	
109	Insurance Parties	Berkley Insurance Company	X	
110	Insurance Parties	CFC Underwriting / Lloyds	X	
111	Insurance Parties	Continental Casualty Company	X	
112	Insurance Parties	Endurance Assurance Corporation	X	
113	Insurance Parties	Fair American Insurance & Reinsurance Co		X
114	Insurance Parties	Gemini Insurance Company		X
115	Insurance Parties	General Star Indemnity Company		X
116	Insurance Parties	Hudson Insurance Company		X
117	Insurance Parties	Ironshore Specialty Insurance Company		X
118	Insurance Parties	Magna Carta Insurance Ltd. / Lloyds	X	
119	Insurance Parties	National Union Fire Ins Co of Pittsburgh, PA		X
120	Insurance Parties	RSUI Indemnity Company		X
121	Insurance Parties	RT Specialty Insurance Services, LLC		X
122	Insurance Parties	Samsung Fire & Marine Ins Co Ltd (US Br)	X	

No.	Category	Entity Name (Full Name as per PIIL)	Connection	No Connection
123	Insurance Parties	SiriusPoint Bermuda Insurance Company		X
124	Insurance Parties	The Cincinnati Indemnity Company		X
125	Insurance Parties	The Cincinnati Insurance Company		X
126	Insurance Parties	Underwriters At Lloyds London		X
127	Insurance Parties	Westfield Specialty Insurance Comp		X
128	Insurance Parties	XL Specialty Insurance Company	X	
129	Lien Holders	Competition Engineering, Inc.		X
130	Lien Holders	Foxconn EV Technology, Inc.		X
131	Lien Holders	Hewlett-Packard Financial Services Company		X
132	Lien Holders	Peterson Jig and Fixture, Inc.		X
133	Lien Holders	Precision Jig and Fixture		X
134	Lien Holders	Proper Tooling, LLC & Proper Group International, LLC		X
135	Litigation Parties	Alicia Kelley		X
136	Litigation Parties	An Thai		X
137	Litigation Parties	Andrew C. Richardson		X
138	Litigation Parties	Angela Strand Boydston		X
139	Litigation Parties	Ashith Pabbathi		X
140	Litigation Parties	Atri Amin		X
141	Litigation Parties	Bei Qin		X
142	Litigation Parties	Benjamin Herbert		X
143	Litigation Parties	Caimin Flannery		X
144	Litigation Parties	Carole Cooper		X
145	Litigation Parties	Christopher Kim		X
146	Litigation Parties	Chuan D. Vo		X
147	Litigation Parties	Claude L. Patterson		X
148	Litigation Parties	Dale G. Spencer		X
149	Litigation Parties	Dan Zhihong Huang		X
150	Litigation Parties	Daniel J. Cohen		X
151	Litigation Parties	Daniel Tavares		X
152	Litigation Parties	Dari Tehrani		X
153	Litigation Parties	Darren Post		X
154	Litigation Parties	David M. Cohen		X
155	Litigation Parties	David T. Hamamoto		X
156	Litigation Parties	DiamondPeak Sponsor LLC		X
157	Litigation Parties	Ed Lomont		X
158	Litigation Parties	Eskander Tehrani		X
159	Litigation Parties	Ethan Fingerer		X
160	Litigation Parties	Evaristo Sarabia		X
161	Litigation Parties	FNY Managed Accounts LLC		X
162	Litigation Parties	George Troicky		X
163	Litigation Parties	Globestar Systems Inc.		X
164	Litigation Parties	Gurpreet Singh	X	
165	Litigation Parties	Herbert Stotler		X
166	Litigation Parties	Hong Xin Huan (a/k/a George Huan)		X
167	Litigation Parties	Jane Reiss		X
168	Litigation Parties	Janelle Jackson		X
169	Litigation Parties	Jesse Brury		X
170	Litigation Parties	John H. Jenkins		X
171	Litigation Parties	John LeFleur		X
172	Litigation Parties	John Vo		X
173	Litigation Parties	Joshua Betof		X
174	Litigation Parties	Judith A. Hannaway		X
175	Litigation Parties	Julio C. Rodriguez		X

No.	Category	Entity Name (Full Name as per PIIL)	Connection	No Connection
176	Litigation Parties	Karma Automotive LLC		X
177	Litigation Parties	Keith A. Feldman		X
178	Litigation Parties	Kenneth Davenport		X
179	Litigation Parties	Kevin Levent		X
180	Litigation Parties	Kin San Chan		X
181	Litigation Parties	M.R.S. Leasing Corporation LTD		X
182	Litigation Parties	Mario Guerrero		X
183	Litigation Parties	Mark A. Walsh		X
184	Litigation Parties	Martin J. Rucidlo		X
185	Litigation Parties	Matthew Rico		X
186	Litigation Parties	Michael D. Gates		X
187	Litigation Parties	Michael Fabian		X
188	Litigation Parties	Mickey W. Kowitz		X
189	Litigation Parties	Mohammed Chowdhury		X
190	Litigation Parties	Phil Richard Schmidt		X
191	Litigation Parties	Pnina Cohen		X
192	Litigation Parties	Punak Engineering, Inc.		X
193	Litigation Parties	Randy Slipher		X
194	Litigation Parties	Raymond Romano		X
195	Litigation Parties	Robert Miller		X
196	Litigation Parties	Robert Palumbo		X
197	Litigation Parties	Roger J. Durre		X
198	Litigation Parties	Shane Brown		X
199	Litigation Parties	Silverpeak and related entities (which includes SP SPAC Sponsor LLC, SilverX	X	
200	Litigation Parties	Simha Cohen		X
201	Litigation Parties	Stephen Punak		X
202	Litigation Parties	Stephen S. Burns		X
203	Litigation Parties	Steven R. Hash		X
204	Litigation Parties	Steven Terry		X
205	Litigation Parties	Sulayman Zuod		X
206	Office of the United States Trustee (Wilmington, DE)	Andrew Vara		X
207	Office of the United States Trustee (Wilmington, DE)	Benjamin Hackman		X
208	Office of the United States Trustee (Wilmington, DE)	Christine Green		X
209	Office of the United States Trustee (Wilmington, DE)	Denis Cooke		X
210	Office of the United States Trustee (Wilmington, DE)	Diane Giordano		X
211	Office of the United States Trustee (Wilmington, DE)	Dion Wynn		X
212	Office of the United States Trustee (Wilmington, DE)	Edith A. Serrano		X
213	Office of the United States Trustee (Wilmington, DE)	Hannah M. McCollum		X
214	Office of the United States Trustee (Wilmington, DE)	Holly Dice		X
215	Office of the United States Trustee (Wilmington, DE)	James R. O'Malley		X
216	Office of the United States Trustee (Wilmington, DE)	Jane Leamy		X
217	Office of the United States Trustee (Wilmington, DE)	Joseph Cudia		X
218	Office of the United States Trustee (Wilmington, DE)	Joseph McMahon		X
219	Office of the United States Trustee (Wilmington, DE)	Juliet Sarkessian		X
220	Office of the United States Trustee (Wilmington, DE)	Karen Starr		X
221	Office of the United States Trustee (Wilmington, DE)	Lauren Attix		X
222	Office of the United States Trustee (Wilmington, DE)	Linda Casey		X
223	Office of the United States Trustee (Wilmington, DE)	Linda Richenderfer		X
224	Office of the United States Trustee (Wilmington, DE)	Michael Panacio		X
225	Office of the United States Trustee (Wilmington, DE)	Nyanquoi Jones		X
226	Office of the United States Trustee (Wilmington, DE)	Richard Schepacarter		X
227	Office of the United States Trustee (Wilmington, DE)	Rosa Sierra-Fox		X
228	Office of the United States Trustee (Wilmington, DE)	Shakima L. Dortch		X

No.	Category	Entity Name (Full Name as per PIIL)	Connection	No Connection
229	Office of the United States Trustee (Wilmington, DE)	Timothy J. Fox, Jr.		X
230	Other Parties in Interest	Blackrock	X	
231	Other Parties in Interest	Blackrock Institutional Trust Company, N.A.	X	
232	Other Parties in Interest	Softbank	X	
233	Senior Employees	Andrew Reyntjes		X
234	Senior Employees	Carter Driscoll		X
235	Senior Employees	Cheryl Johnson		X
236	Senior Employees	Darren Post		X
237	Senior Employees	Jill Coniglio-Kirk		X
238	Senior Employees	Michael Port		X
239	Senior Employees	Raghu Aerabati		X
240	Senior Employees	Waqar Hashim		X
241	Significant Lease and Contract Counterparties	275 Hills Tech Ventures LLC		X
242	Significant Lease and Contract Counterparties	Aon (Bermuda) Ltd.		X
243	Significant Lease and Contract Counterparties	Aon Risk Services Central Inc.		X
244	Significant Lease and Contract Counterparties	Aon UK Limited	X	
245	Significant Lease and Contract Counterparties	Applied Medical Resources Corporation	X	
246	Significant Lease and Contract Counterparties	Arthur J. Gallagher Risk Management Services, Inc.	X	
247	Significant Lease and Contract Counterparties	Cigna Health and Life Insurance Company	X	
248	Significant Lease and Contract Counterparties	Elaphe Propulsion Technologies Ltd.		X
249	Significant Lease and Contract Counterparties	Foxconn EV Property Development LLC		X
250	Significant Lease and Contract Counterparties	Foxconn EV System LLC	X	
251	Significant Lease and Contract Counterparties	GAC R&D Center Detroit, LLC	X	
252	Significant Lease and Contract Counterparties	General Motors	X	
253	Significant Lease and Contract Counterparties	GM EV Holdings LLC	X	
254	Significant Lease and Contract Counterparties	Liberty Property and Asset Management		X
255	Significant Lease and Contract Counterparties	Michigan Strategic Fund		X
256	Significant Lease and Contract Counterparties	Paylocity Corporation	X	
257	Significant Lease and Contract Counterparties	Principal Life Insurance Company		X
258	Significant Lease and Contract Counterparties	TenantBase, Inc.		X
259	Significant Lease and Contract Counterparties	TransAmerica Corporation	X	
260	Significant Lease and Contract Counterparties	Willowgreen Building Group, LLC		X
261	Significant Lease and Contract Counterparties	Workhorse Group Inc.		X
262	Significant Vendors	A Say Inc dba Say Communications LLC		X
263	Significant Vendors	A.K.Stamping Company, Inc		X
264	Significant Vendors	ABSOLUTE ELECTRONICS INC		X
265	Significant Vendors	Akebono Brake Company		X
266	Significant Vendors	Amphenol Interconnect Products Corporation		X
267	Significant Vendors	Anchor Tool and Die Company dba Anchor Manufacturing Group, Inc.		X
268	Significant Vendors	Anderton Castings SAS		X
269	Significant Vendors	AP Expert Group LLC		X
270	Significant Vendors	Armada Toolworks LTD.		X
271	Significant Vendors	AT&T MOBILITY-CC	X	
272	Significant Vendors	ATCO Industries, Inc.		X
273	Significant Vendors	Auto Motive Power Inc		X
274	Significant Vendors	Baker Hostetler	X	
275	Significant Vendors	Barry L. Leonard and Company Inc. dba Trans Machine Technologies		X
276	Significant Vendors	Bennie W Fowler, LLC		X
277	Significant Vendors	Bossard Inc.		X
278	Significant Vendors	Brikho & Kallabat, P.C. DBA Joseph Kallabat and Associates, PC		X
279	Significant Vendors	CEVA Contract Logistics US Inc		X
280	Significant Vendors	CEVA International, Inc		X
281	Significant Vendors	CITIC Dicastal Co., Ltd.	X	

No.	Category	Entity Name (Full Name as per PIIL)	Connection	No Connection
282	Significant Vendors	Cognizant Mobility, Inc		X
283	Significant Vendors	Cognizant Worldwide Limited	X	
284	Significant Vendors	Complete Discovery Source, Inc (CDS)		X
285	Significant Vendors	Contour Hardening Inc.	X	
286	Significant Vendors	Cox Automotive Mobility Solutions, Inc		X
287	Significant Vendors	Cox Automotive, Inc - Manheim	X	
288	Significant Vendors	Custodial Building Services, Inc		X
289	Significant Vendors	DAG LTD, LLC	X	
290	Significant Vendors	Detroit Engineered Products dba DEP		X
291	Significant Vendors	Duggan Manufacturing LLC		X
292	Significant Vendors	Elaphe Propulsion Technologies LTD		X
293	Significant Vendors	Fiberdyne Research Pty Ltd		X
294	Significant Vendors	Filec Production SAS - Amphenol		X
295	Significant Vendors	Foshan Aoya Electrical and Mechanical Co., Ltd.		X
296	Significant Vendors	Foxconn EV Property Development LLC		X
297	Significant Vendors	Foxconn EV System LLC	X	
298	Significant Vendors	Greatch Intergration (M) SDN.BHD.		X
299	Significant Vendors	Harco Manufacturing Group, LLC		X
300	Significant Vendors	Haynes and Boone, LLP	X	
301	Significant Vendors	HRB Industries Corp		X
302	Significant Vendors	HubSpot Inc	X	
303	Significant Vendors	IEE S.A.	X	
304	Significant Vendors	Infosys Limited	X	
305	Significant Vendors	Jiangyin Haida Rubber and Plastic Co., Ltd. dba Haida		X
306	Significant Vendors	JVIS USA LLC	X	
307	Significant Vendors	KPMG LLP	X	
308	Significant Vendors	Lasky, LLC		X
309	Significant Vendors	Laval Tool & Mould LTD.		X
310	Significant Vendors	Logicalis, Inc.	X	
311	Significant Vendors	Lumma Clean LLC		X
312	Significant Vendors	Mahle Behr USA Inc	X	
313	Significant Vendors	Mainfreight, Inc - Canada		X
314	Significant Vendors	Mainfreight, Inc.	X	
315	Significant Vendors	Marelli North America Inc dba CalsonicKansel North America Inc	X	
316	Significant Vendors	Megatronix (Beijing) Technology Co., Ltd.		X
317	Significant Vendors	Meta Systems SpA		X
318	Significant Vendors	Miotti Srl		X
319	Significant Vendors	Mosaic Corporation	X	
320	Significant Vendors	MSSC US INC.		X
321	Significant Vendors	New Eagle, LLC		X
322	Significant Vendors	Nexteer Automotive Corporation	X	
323	Significant Vendors	OpenText Inc.	X	
324	Significant Vendors	Payscale Inc	X	
325	Significant Vendors	Pektron EV Limited		X
326	Significant Vendors	Pi Innovo LLC		X
327	Significant Vendors	Pierburg US LLC		X
328	Significant Vendors	Potter Anderson & Corron LLP		X
329	Significant Vendors	Principal Life Insurance Company		X
330	Significant Vendors	Proper Group Holdings LLC dba Proper Tooling LLC		X
331	Significant Vendors	Quality MetalCraft Inc.		X
332	Significant Vendors	Racar Engineering, LLC		X
333	Significant Vendors	Ready Logistics, LLC		X
334	Significant Vendors	Roush Industries, Inc.		X

No.	Category	Entity Name (Full Name as per PIIL)	Connection	No Connection
335	Significant Vendors	RTL Systems, LLC		X
336	Significant Vendors	SA Automotive LTD		X
337	Significant Vendors	Schwab Industries, Inc.		X
338	Significant Vendors	SG Automotive d.o.o.		X
339	Significant Vendors	Sharp Dimension Inc		X
340	Significant Vendors	Sherpa Commercial Vehicles, LLC		X
341	Significant Vendors	Silverman Consulting, Inc		X
342	Significant Vendors	Simpson Thacher & Bartlett LLP	X	
343	Significant Vendors	Socotec Advisory, LLC		X
344	Significant Vendors	St. Clair Technologies Inc.		X
345	Significant Vendors	Sullivan & Cromwell LLP	X	
346	Significant Vendors	Superior Cam Inc		X
347	Significant Vendors	Sybridge Technologies Canada, Inc		X
348	Significant Vendors	Technology Solutions Anywhere LLC dba Readysoft		X
349	Significant Vendors	Teijin Automotive Technologies, Inc		X
350	Significant Vendors	TERIS - Phoenix LLC DBA TERIS		X
351	Significant Vendors	The Timken Corporation	X	
352	Significant Vendors	Three-Dimensional Services dba 3 Dimensional Services Group		X
353	Significant Vendors	thyssenkrupp Materials NA, Inc. dba Ken-Mac Metals or thyssenkrupp St	X	
354	Significant Vendors	Transportation Research Center, Inc. dba TRC, Inc.		X
355	Significant Vendors	Triple Crown Consulting, LLC		X
356	Significant Vendors	TTI, INC dba Symmetry Electronics (a division of TTI, Inc.) and RFMW(a division of TTI,		X
357	Significant Vendors	Ventra Group Co. dba Flex-N-Gate Bradford		X
358	Significant Vendors	VIA Optronics LLC	X	
359	Significant Vendors	Victoria Auto Private Limited		X
360	Significant Vendors	Zetwerk Manufacturing USA, Inc		X
361	Significant Vendors	ZF PASSIVE SAFETY SYSTEMS US INC.	X	
362	Taxing and Regulatory Authorities	California Department of Tax and Fee Administration		X
363	Taxing and Regulatory Authorities	California Franchise Tax Board		X
364	Taxing and Regulatory Authorities	California State Board of Equalization		X
365	Taxing and Regulatory Authorities	Committee on Foreign Investment in the United States		X
366	Taxing and Regulatory Authorities	Delaware Secretary of State	X	
367	Taxing and Regulatory Authorities	Delaware State Treasury		X
368	Taxing and Regulatory Authorities	Delaware Tax Authority		X
369	Taxing and Regulatory Authorities	Internal Revenue Service	X	
370	Taxing and Regulatory Authorities	Michigan Department of Treasury		X
371	Taxing and Regulatory Authorities	National Highway Traffic Safety Administration		X
372	Taxing and Regulatory Authorities	Ohio Bureau of Workers' Compensation	X	
373	Taxing and Regulatory Authorities	Ohio Department of Taxation		X
374	Taxing and Regulatory Authorities	Orange County Property Taxes		X
375	Taxing and Regulatory Authorities	Pipeline and Hazardous Materials Safety Administration		X
376	Taxing and Regulatory Authorities	Securities and Exchange Commission	X	
377	Taxing and Regulatory Authorities	U.S. Department of Justice	X	
378	Taxing and Regulatory Authorities	U.S. Patent and Trademark Office	X	
379	Taxing and Regulatory Authorities	Village of Lordstown, OH Income Tax Department		X
380	United States Bankruptcy Judges District of Delaware	Ashley M. Chan		X
381	United States Bankruptcy Judges District of Delaware	Brendan L. Shannon		X
382	United States Bankruptcy Judges District of Delaware	Craig T. Goldblatt		X
383	United States Bankruptcy Judges District of Delaware	John T. Dorsey		X
384	United States Bankruptcy Judges District of Delaware	Karen B. Owens		X
385	United States Bankruptcy Judges District of Delaware	Kate Stickles		X
386	United States Bankruptcy Judges District of Delaware	Laurie S. Silverstein		X
387	United States Bankruptcy Judges District of Delaware	Mary F. Walrath		X



No.	Category	Entity Name (Full Name as per PILL)	Connection	No Connection
388	United States Bankruptcy Judges District of Delaware	Thomas M. Horan		X
389	Utilities	AT&T Business Direct		X
390	Utilities	AT&T MOBILITY-CC	X	
391	Utilities	Comcast Holdings Corporation dba Comcast Cable Communication Management LLC		X
392	Utilities	Cox Communications California LLC dba Cox Business	X	
393	Utilities	CR&R Environmental Services		X
394	Utilities	Detroit Disposal & Recycling		X
395	Utilities	Irvine Ranch Water District		X
396	Utilities	Sonitrol Orange County		X
397	Utilities	Southern California Edison	X	
398	Utilities	Southern California Gas Company dba The Gas Company; So Cal Gas	X	
399	Investors with over 5% Holdings	Foxconn (Far East) Limited	X	
400	Investors with over 5% Holdings	Foxconn EV Technology, Inc.		X
401	Investors with over 5% Holdings	Foxconn Ventures Pte. Ltd.		X
402	Investors with over 5% Holdings	Foxteq Holdings Inc.		X
403	Investors with over 5% Holdings	Foxteq Integration Inc.		X
404	Investors with over 5% Holdings	Hon Hai Precision Industry Co., Ltd.	X	
405	Investors with over 5% Holdings	Hon Hai Technology Group	X	
406	Investors with over 5% Holdings	PCE Paragon Solutions Kft.	X	
407	Top Unsecured Creditors	Amphenol Interconnect Products Corporation		X
408	Top Unsecured Creditors	AP Expert Group LLC		X
409	Top Unsecured Creditors	AT&T MOBILITY-CC	X	
410	Top Unsecured Creditors	Barry L. Leonard and Company Inc. dba Trans Machine Technologies		X
411	Top Unsecured Creditors	Bossard Inc.		X
412	Top Unsecured Creditors	CEVA Contract Logistics US Inc		X
413	Top Unsecured Creditors	Cognizant Mobility, Inc		X
414	Top Unsecured Creditors	Elaphe Propulsion Technologies LTD		X
415	Top Unsecured Creditors	Fiberdyne Research Pty Ltd		X
416	Top Unsecured Creditors	Filec Production SAS - Amphenol		X
417	Top Unsecured Creditors	Foxconn EV System LLC	X	
418	Top Unsecured Creditors	Greotech Intergration (M) SDN.BHD.		X
419	Top Unsecured Creditors	Harco Manufacturing Group, LLC		X
420	Top Unsecured Creditors	HRB Industries Corp.		X
421	Top Unsecured Creditors	JVIS USA LLC	X	
422	Top Unsecured Creditors	Laval Tool & Mould LTD.		X
423	Top Unsecured Creditors	Marelli North America Inc dba CalsonicKansel North America Inc	X	
424	Top Unsecured Creditors	Meta Systems SpA		X
425	Top Unsecured Creditors	Nexteer Automotive Corporation	X	
426	Top Unsecured Creditors	Pektron EV Limited		X
427	Top Unsecured Creditors	Proper Group Holdings LLC dba Proper Tooling LLC		X
428	Top Unsecured Creditors	Quality MetalCraft Inc.		X
429	Top Unsecured Creditors	SA Automotive LTD		X
430	Top Unsecured Creditors	Sharp Dimension Inc		X
431	Top Unsecured Creditors	St. Clair Technologies Inc.		X
432	Top Unsecured Creditors	Superior Cam Inc		X
433	Top Unsecured Creditors	Technology Solutions Anywhere LLC dba Readysoft		X
434	Top Unsecured Creditors	Teijin Automotive Technologies, Inc		X
435	Top Unsecured Creditors	The Timken Corporation	X	
436	Top Unsecured Creditors	Three-Dimensional Services dba 3 Dimensional Services Group		X
437	Top Unsecured Creditors	thyssenkrupp Materials NA, Inc. dba Ken-Mac Metals or thyssenkrupp St	X	
438	Top Unsecured Creditors	Ventra Group Co. dba Flex-N-Gate Bradford		X
439	Top Unsecured Creditors	VIA Optronics LLC	X	
440	Top Unsecured Creditors	Zetwerk Manufacturing USA, Inc.		X

No.	Category	Entity Name (Full Name as per PIIL)	Connection	No Connection
441	Top Unsecured Creditors	ZF Passive Safety Systems US Inc.	X	

**Exhibit B**

**Indemnification Agreement in Effect as of the Petition Date**



Ernst & Young LLP  
Suite 1800  
950 Main Avenue  
Cleveland, OH 44113-7214

Tel: +1 216 861 5000  
Fax: +1 216 583 2013  
ey.com

Lordstown Motors Corp.  
Mr. Steve Burns, Chief Executive Officer  
7588 Central Parke BLVD, Suite 321  
Mason, OH 45040

18 September 2019

Dear Mr. Burns:

Thank you for choosing Ernst & Young LLP (“we” or “EY”) to perform professional services (the “Services”) for Lordstown Motors Corp (“you” or “Client”). We appreciate the opportunity to assist you and look forward to working with you.

For each project that we agree to undertake for you, we will prepare a Statement of Work describing the particular Services, as well as any advice, presentations, or filings to be made, our fees therefor, and any other project-specific arrangements. All of the Services will be subject to the terms and conditions of this letter, its attachments, including the General Terms and Conditions, and the applicable Statement of Work (together, this “Agreement”). Except for a claim seeking solely injunctive relief, any dispute or claim arising out of or relating to this Agreement, the Services or any other services provided by us or on our behalf to you shall be resolved by mediation and arbitration as set forth in this Agreement.

We may enter into Statements of Work with you for a period of five years following the date of this letter, although we may agree with you to extend that period, including by executing additional Statements of Work referencing this Agreement.

Please sign this letter in the space provided below to indicate your agreement with these arrangements and return it to Andy Wilkinson at your earliest convenience. If you have any questions about any of these materials, please do not hesitate to contact Andy Wilkinson so that we can address any issues you identify before we begin to provide any Services.

Very truly yours,

*Ernst & Young LLP*

AGREED:

Lordstown Motors Corp.

By:

Steve Burns

Chief Executive Officer

## General Terms and Conditions

### Our relationship with you

1. We will perform the Services in accordance with applicable professional standards, including those established by the American Institute of Certified Public Accountants ("AICPA").
2. We are a member of the global network of Ernst & Young firms ("EY Firms"), each of which is a separate legal entity.
3. We will provide the Services to you as an independent contractor and not as your employee, agent, partner or joint venturer. Neither you nor we have any right, power or authority to bind the other.
4. We may subcontract portions of the Services to other EY Firms, who may deal with you directly. Nevertheless, we alone will be responsible to you for the Reports (as defined in Section 11), the performance of the Services, and our other obligations under this Agreement. From time to time, non-CPA personnel may perform the Services.
5. We will not assume any of your management responsibilities in connection with the Services. We will not be responsible for the use or implementation of the output of the Services, although we may otherwise provide advice and recommendations to assist you in your management functions and making decisions.

### Your responsibilities

6. You shall assign a qualified person to oversee the Services. You are responsible for all management decisions relating to the Services, the use or implementation of the output of the Services and for determining whether the Services are appropriate for your purposes.
7. You shall provide (or cause others to provide) to us, promptly, the information, resources and assistance (including access to records, systems, premises and people) that we reasonably require to perform the Services.
8. To the best of your knowledge, all information provided by you or on your behalf ("Client Information") will be accurate and complete in all material respects. The provision of Client Information to us will not infringe any copyright or other third-party rights.
9. We will rely on Client Information made available to us and, unless we expressly agree otherwise, will have no responsibility to evaluate or verify it.

10. You shall be responsible for your personnel's compliance with your obligations under this Agreement.

### Our Reports

11. Any information, advice, recommendations or other content of any reports, presentations or other communications we provide under this Agreement ("Reports"), other than Client Information, are for your internal use only (consistent with the purpose of the particular Services).
  - (a) to your lawyers (subject to these disclosure restrictions), who may review it only to give you advice relating to the Services,
  - (b) to the extent, and for the purposes, required by subpoena or similar legal process (of which you will promptly notify us),
  - (c) to other persons (including your affiliates) with our prior written consent, who have executed an access letter substantially in the form we prescribe, or
  - (d) to the extent it contains Tax Advice, as set forth in Section 13.

If you are permitted to disclose a Report (or a portion thereof) externally, you shall not alter, edit or modify it from the form we provided.

13. You may disclose to anyone a Report (or a portion thereof) solely to the extent that it relates to tax matters, including tax advice, tax opinions, tax returns, or the tax treatment or tax structure of any transaction to which the Services relate ("Tax Advice"). With the exception of tax authorities, you shall inform those to whom you disclose Tax Advice that they may not rely on it for any purpose without our prior written consent.
14. You may incorporate into documents that you intend to disclose externally EY summaries, calculations or tables based on Client Information contained in a Report, but not our recommendations, conclusions or findings. However, you must assume sole responsibility for the contents of those documents and not refer to us or any other EY Firm in connection with them. This provision does not affect your ability to circulate Reports internally.



15. You may not rely on any draft Report. We shall not be required to update any final Report for circumstances of which we become aware, or events occurring, after its delivery.

### Limitations

16. You (and any others for whom Services are provided) may not recover from us, in contract or tort, under statute or otherwise, any consequential, incidental, indirect, punitive or special damages in connection with claims arising out of this Agreement or otherwise relating to the Services, including any amount for loss of profit, data or goodwill, whether or not the likelihood of such loss or damage was contemplated.
17. You (and any others for whom Services are provided) may not recover from us, in contract or tort, under statute or otherwise, aggregate damages in excess of the fees actually paid for the Services that directly caused the loss in connection with claims arising out of this Agreement or otherwise relating to the Services. This limitation will not apply to losses caused by our fraud or willful misconduct or to the extent prohibited by applicable law or professional regulations.
18. You shall make any claim relating to the Services or otherwise under this Agreement no later than one year after you became aware (or ought reasonably to have become aware) of the facts giving rise to any alleged such claim and in any event, no later than two years after the completion of the particular Services. This limitation will not apply to the extent prohibited by applicable law or professional regulations.
19. You may not make a claim or bring proceedings relating to the Services or otherwise under this Agreement against any other EY Firm or our or its subcontractors, members, shareholders, directors, officers, partners, principals or employees ("EY Persons"). You shall make any claim or bring proceedings only against us. The provisions of Sections 16 through 20 are intended to benefit the other EY Firms and all EY Persons, who shall be entitled to enforce them.

### Indemnity

20. To the fullest extent permitted by applicable law and professional regulations, you shall indemnify us, the other EY Firms and the EY Persons against all claims by third parties (including your affiliates and attorneys) and resulting liabilities, losses, damages, costs and expenses (including reasonable external and internal legal costs) arising out of the disclosure of any Report (other than Tax Advice) or a third party's use of or reliance on any Report (including Tax Advice) disclosed to it by you or at your request.

### Intellectual property rights

21. We may use data, software, designs, utilities, tools, models, systems and other methodologies and know-how that we own or license ("Materials") in performing the Services. Notwithstanding the delivery of any Reports, we retain all intellectual property rights in the Materials (including any improvements or knowledge developed while performing the Services), and in any working papers compiled in connection with the Services (but not Client Information reflected in them).
22. Upon payment for particular Services and subject to the other terms of this Agreement, you may use the Reports relating to those Services, as well as any Materials owned by us that are included therein, solely to the extent necessary to use the Reports.

### Confidentiality

23. Except as otherwise permitted by this Agreement, neither of us may disclose to third parties the contents of this Agreement or any information (other than Tax Advice) provided by or on behalf of the other that ought reasonably to be treated as confidential and/or proprietary. Either of us may, however, disclose such information to the extent that it:
- (a) is or becomes public other than through a breach of this Agreement,
  - (b) is subsequently received by the recipient from a third party who, to the recipient's knowledge, owes no obligation of confidentiality to the disclosing party with respect to that information,
  - (c) was known to the recipient at the time of disclosure or is thereafter created independently,
  - (d) is disclosed as necessary to enforce the recipient's rights under this Agreement, or
  - (e) must be disclosed under applicable law, legal process or professional regulations.
24. Either of us may use electronic media to correspond or transmit information and such use will not in itself constitute a breach of any confidentiality obligations under this Agreement.
25. Unless prohibited by applicable law, we may provide Client Information to other EY Firms (which are listed at [www.ey.com](http://www.ey.com)) and EY Persons, as well as external third parties providing services on our or their behalf, who may collect, use, transfer, store or otherwise process (collectively, "Process") it in various jurisdictions in which they operate in order to facilitate performance of the Services, to comply with regulatory requirements, to check conflicts, to provide financial



accounting and other administrative support services or for quality and risk management purposes. We shall be responsible to you for maintaining the confidentiality of Client Information, regardless of where or by whom such information is Processed on our behalf.

26. With respect to any Services, if U.S. Securities and Exchange Commission auditor independence requirements apply to the relationship between you or any of your associated entities and any EY Firm, you represent, to the best of your knowledge, as of the date of this Agreement and as of the date of each Statement of Work hereunder, that neither you nor any of your affiliates has agreed, either orally or in writing, with any other advisor to restrict your ability to disclose to anyone the tax treatment or tax structure of any transaction to which the Services relate. An agreement of this kind could impair an EY Firm's independence as to your audit or that of any of your affiliates, or require specific tax disclosures as to those restrictions. Accordingly, you agree that the impact of any such agreement is your responsibility.

## Data protection

27. If we Process Client Information that can be linked to specific individuals ("Personal Data"), we will Process it in accordance with Section 25 of this Agreement, as well as applicable law and professional regulations, including, where applicable, the EU-U.S. Privacy Shield Framework and the Swiss-U.S. Privacy Shield Framework, each administered by the U.S. Department of Commerce and to which EY has self-certified (collectively, the "Privacy Shield Framework"). Further information (including disclosures required by the Privacy Shield Framework) is set out at [www.ey.com/us/privacyshield](http://www.ey.com/us/privacyshield). We will require any service provider that Processes Personal Data on our behalf to provide at least the same level of protection for such data as is required by the Privacy Shield Framework and other legal and regulatory requirements applicable to us. If any Client Information is protected health information under the Health Insurance Portability and Accountability Act, as amended, this Agreement is deemed to incorporate all of the terms otherwise required to be included in a business associate contract relating to such information.
28. You warrant that you have the authority to provide the Personal Data to us in connection with the performance of the Services and that the Personal Data provided to us has been Processed in accordance with applicable law. In order to provide the Services, we may need to access Personal Data consisting of protected health information, financial account numbers, Social Security or other government-issued identification numbers, or other data that, if disclosed without authorization, would trigger notification requirements under applicable law ("Restricted Personal Data"). In the event that we need access to such information, you will consult with us on appropriate measures (consistent

with professional standards applicable to us) to protect the Restricted Personal Data, such as deleting or masking unnecessary information before it is made available to us, encrypting any data transferred to us, or making the data available for on-site review at a Client site. You will provide us with Restricted Personal Data only in accordance with mutually agreed protective measures.

## Fees and expenses generally

29. You shall pay our professional fees and specific expenses in connection with the Services as detailed in the applicable Statement of Work. You shall also reimburse us for other reasonable expenses incurred in performing the Services. Our fees are exclusive of taxes or similar charges, as well as customs, duties or tariffs imposed in respect of the Services, all of which you shall pay (other than taxes imposed on our income generally). Unless otherwise set forth in the applicable Statement of Work, payment is due within 30 days following receipt of each of our invoices. We may receive rebates in connection with certain purchases, which we use to reduce charges that we would otherwise pass on to you.
30. We may charge additional professional fees if events beyond our control (including your acts or omissions) affect our ability to perform the Services as originally planned or if you ask us to perform additional tasks.
31. If we are required by applicable law, legal process or government action to produce information or personnel as witnesses with respect to the Services or this Agreement, you shall reimburse us for any professional time and expenses (including reasonable external and internal legal costs) incurred to respond to the request, unless we are a party to the proceeding or the subject of the investigation.

## Force majeure

32. Neither you nor we shall be liable for breach of this Agreement (other than payment obligations) caused by circumstances beyond your or our reasonable control.

## Term and termination

33. This Agreement applies to the Services whenever performed (including before the date of this Agreement).
34. This Agreement shall terminate upon the completion of the Services. Either of us may terminate it, or any particular Services, earlier upon 30 days' prior written notice to the other. In addition, we may terminate this Agreement, or any particular Services, immediately upon written notice to you if we reasonably determine that we can no longer provide the Services in

accordance with applicable law or professional obligations.

35. You shall pay us for all work-in-progress, Services already performed, and expenses incurred by us up to and including the effective date of the termination of this Agreement. Payment is due within 30 days following receipt of our invoice for these amounts.
36. The provisions of this Agreement, including Section 14 and otherwise with respect to Reports, that give either of us rights or obligations beyond its termination shall continue indefinitely following the termination of this Agreement, except that our respective confidentiality obligations (other than those relating to Reports or under Section 14) shall continue thereafter for three years only.

### **Governing law and dispute resolution**

37. This Agreement, and any non-contractual matters or obligations arising out of this Agreement or the Services, including (without limitation) claims arising in tort, fraud, under statute or otherwise relating to the Services, or questions relating to the scope or enforceability of this Section 37, shall be governed by, and construed in accordance with, the laws of New York applicable to agreements made, and fully to be performed, therein by residents thereof. Except as otherwise expressly provided in the Cover Letter, any dispute relating to this Agreement or the Services shall be resolved as set forth in Appendix 1 to these Terms and Conditions.

### **Miscellaneous**

38. This Agreement constitutes the entire agreement between us as to the Services and the other matters it covers, and supersedes all prior agreements, understandings and representations with respect thereto, including any confidentiality agreements previously delivered. In addition, any policy, protocol, agreement (other than this Agreement) or other instrument, in whatever form, imposed at any time that purports to obligate EY, any other EY Firm or any EY Person with respect to the use of Client Information shall be void and of no further effect, and you shall not seek to enforce any such obligation.
39. Both of us may execute this Agreement (including Statements of Work), as well as any modifications thereto, by electronic means and each of us may sign a different copy of the same document. Both of us must agree in writing to modify this Agreement or any Statement of Work hereunder.
40. Each of us represents to the other that each person signing this Agreement or any Statement of Work hereunder on its behalf is expressly authorized to execute it and to bind such party to its terms. You also

represent that this Agreement has, if necessary, been considered and approved by your Audit Committee. You represent that your affiliates and any others for whom Services are performed shall be bound by the terms of this Agreement.

41. You agree that we and the other EY Firms may, subject to professional obligations, act for other clients, including your competitors.
42. Neither of us may assign any of our rights, obligations or claims arising out of or related to this Agreement or any Services.
43. If any provision of this Agreement (in whole or part) is held to be illegal, invalid or otherwise unenforceable, the other provisions shall remain in full force and effect.
44. If there is any inconsistency between provisions in different parts of this Agreement, those parts shall have precedence as follows (unless expressly agreed otherwise): (a) the Cover Letter, (b) the applicable Statement of Work and any attachments thereto, (c) these General Terms and Conditions, and (d) other attachments to this Agreement.
45. Neither of us may use or reference the other's name, logo or trademarks publically without the other's prior written consent, although we may publically identify you as a client in connection with specific Services or generally.
46. For administrative reasons, you may from time to time ask that fees and expenses for Services performed for your international affiliates or at international locations be invoiced to you or your designate there, in local currency. You guarantee the timely payment of all those invoices by your affiliates. In addition, from time to time, an affiliate of ours, providing Services as a subcontractor to us, may bill you directly for fees incurred for work outside the US, in local currency or otherwise.



## **Appendix 1**

### **Dispute resolution procedures**

#### **Mediation**

A party shall submit a dispute to mediation by written notice to the other party or parties. The mediator shall be selected by the parties. If the parties cannot agree on a mediator, the International Institute for Conflict Prevention and Resolution (“CPR”) shall designate a mediator at the request of a party. Any mediator must be acceptable to all parties and must confirm in writing that he or she is not, and will not become during the term of the mediation, an employee, partner, executive officer, director, or substantial equity owner of any EY audit client.

The mediator shall conduct the mediation as he/she determines, with the agreement of the parties. The parties shall discuss their differences in good faith and attempt, with the mediator’s assistance, to reach an amicable resolution of the dispute. The mediation shall be treated as a settlement discussion and shall therefore be confidential. The mediator may not testify for either party in any later proceeding relating to the dispute. The mediation proceedings shall not be recorded or transcribed.

Each party shall bear its own costs in the mediation. The parties shall share equally the fees and expenses of the mediator.

If the parties have not resolved a dispute within 90 days after written notice beginning mediation (or a longer period, if the parties agree to extend the mediation), the mediation shall terminate and the dispute shall be settled by arbitration. In addition, if a party initiates litigation, arbitration, or other binding dispute resolution process without initiating mediation, or before the mediation process has terminated, an opposing party may deem the mediation requirement to have been waived and may proceed with arbitration.

#### **Arbitration**

The arbitration will be conducted in accordance with the procedures in this document and the CPR Rules for Non-Administered Arbitration (“Rules”) as in effect on the date of the Agreement, or such other rules and procedures as the parties may agree. In the event of a conflict, the provisions of this document will control.

The arbitration will be conducted before a panel of three arbitrators, to be selected in accordance with the screened selection process provided in the Rules. Any issue concerning the extent to which any dispute is subject to arbitration, or concerning the applicability, interpretation, or enforceability of any of these procedures, shall be governed by the Federal Arbitration Act and resolved by the arbitrators. No potential arbitrator may be appointed unless he or she has agreed in writing to these procedures and has confirmed in writing that he or she is not, and will not become during the term of the arbitration, an employee, partner, executive officer, director, or substantial equity owner of any EY audit client.

The arbitration panel shall have no power to award non-monetary or equitable relief of any sort or to make an award or impose a remedy that (i) is inconsistent with the agreement to which these procedures are attached or any other agreement relevant to the dispute, or (ii) could not be made or imposed by a court deciding the matter in the same jurisdiction. In deciding the dispute, the arbitration panel shall apply the limitations period that would be applied by a court deciding the matter in the same jurisdiction, and shall have no power to decide the dispute in any manner not consistent with such limitations period.

Discovery shall be permitted in connection with the arbitration only to the extent, if any, expressly authorized by the arbitration panel upon a showing of substantial need by the party seeking discovery.

All aspects of the arbitration shall be treated as confidential. The parties and the arbitration panel may disclose the existence, content or results of the arbitration only in accordance with the Rules or applicable professional standards. Before making any such disclosure, a party shall give written notice to all other parties and shall afford them a reasonable opportunity to protect their interests, except to the extent such disclosure is necessary to comply with applicable law, regulatory requirements or professional standards.

The result of the arbitration shall be binding on the parties, and judgment on the arbitration award may be entered in any court having jurisdiction.